



**TENNESSEE JOB TAX CREDIT
BUSINESS PLAN**

CONTROL NO. _____

If this is an amended plan, please check the box at right; enter original Control No. above } ☐

Applicable Credit (Check the box next to the credit for which you are applying):

- ☐ Standard Job Tax Credit (Minimum investment of \$500,000 and at least 25 new qualified jobs)
- ☐ Enhanced Job Tax Credit per T.C.A. Section 67-4-2109(c)(2)(I)(iii) [Minimum investment of one hundred million dollars (\$100,000,000) and at least 100 new qualified jobs.]
- ☐ Enhanced Job Tax Credit per T.C.A. Section 67-4-2109(c)(2)(I)(ii) [Minimum investment of two hundred fifty million dollars (\$250,000,000) and at least 250 new qualified jobs.]
- ☐ Enhanced Job Tax Credit per T.C.A. Section 67-4-2109(c)(2)(I)(i) [Minimum investment of five hundred million dollars (\$500,000,000) and at least 500 new qualified jobs.]
- ☐ Enhanced Job Tax Credit per T.C.A. Section 67-4-2109(c)(2)(H) [Minimum investment of one billion dollars (\$1,000,000,000) and at least 1,000 new qualified jobs.]

(1) TAXPAYER _____

(2) TAXPAYER MAILING ADDRESS _____

(3) ACCOUNT NUMBER (FEIN) _____

(4) NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM CODE (NAICS) _____

CAPITAL INVESTMENT

(5) AMOUNT _____

(6) BEGIN/END DATE _____ / _____

(7) DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY: _____

(8) DESCRIPTION OF EXPANSION: _____

NEWLY CREATED TENNESSEE JOBS

	FISCAL YEAR END	TENN. JOB INCREASE	TOTAL TENN. JOBS	COUNTY
(9)	_____	_____	_____	_____
(10)	_____	_____	_____	_____
(11)	_____	_____	_____	_____

(12) THE STATEMENTS MADE ON THIS BUSINESS PLAN ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF. (THIS BUSINESS PLAN MUST BE SIGNED BY THE TAXPAYER.)

**SIGN
HERE**

Taxpayer Signature (Do not print or use stamp.)

Title

Date

Phone No.

FOR DEPARTMENT USE ONLY

Department of Revenue Delegate

Date



INSTRUCTIONS FOR THE JOB TAX CREDIT BUSINESS PLAN

- Line 1: Indicate the complete name of the taxpayer.
- Line 2: Indicate the taxpayer's mailing address.
- Line 3: Indicate the taxpayer's Federal Employer Identification Number.
- Line 4: Indicate the taxpayer's North American Industry Classification System Code Principal Business Activity (NAICS).
- Line 5: List the total amount of the capital investment being made.
- Line 6: Indicate the fiscal year(s) in which the capital investment will be made.
- Line 7: Describe the taxpayer's principal business activity.
- Line 8: Supply a brief, accurate description of the investment made and how the investment relates to the number of jobs being created. Please attach any documentation which would support your description.
- Lines 9-11: Indicate on these lines the plan for creating and filling the Tennessee jobs.
- Line 12: **THIS APPLICATION MUST BE SIGNED BY THE TAXPAYER.** Do not print or use a signature stamp.

IMPORTANT

Each question on the business plan must be answered fully. A reply with a control number will be furnished after the business plan has been approved.

DUE DATE

Due on or before the last day of the fiscal year in which the capital investment is made.

MAILING ADDRESS

TENNESSEE DEPARTMENT OF REVENUE
500 DEADERICK STREET
ANDREW JACKSON STATE OFFICE BUILDING
P.O. BOX 190644
NASHVILLE, TENNESSEE 37219-0644

NEED ASSISTANCE?

For tax assistance call, (800) 397-8395 toll free in Tennessee, or if you are located in the Nashville area or out-of-state, call (615) 253-0700. For industrial recruitment information, call the Department of Economic and Community Development toll-free (800) 251-8594 from outside of Tennessee or (615) 741-3282 in Tennessee.

Level of credit available based on Section 67-4-2109 (c) of the Tennessee Code Annotated:

Minimum Required Capital Investment	Minimum Qualifying New Jobs Required	Per Job Credit Allowed	Duration of Additional Annual Credit
\$500,000	25	*\$2,000	Not Applicable
\$100,000,000	100	\$5,000	3 Years
\$250,000,000	250	\$5,000	6 Years
\$500,000,000	500	\$5,000	12 Years
\$1,000,000,000	1,000	\$5,000	20 Years

*The credit is increased from \$2,000 to \$4,500 for jobs created in counties designated as economically distressed.